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FINANCE DEPARTMENT

NOTIFICATION

The 30th August, 2024

S.R.O.No.421/2024 —In exercise of the powers conferred by clause (d) of sub-section(1) of Section 110 of the Central Goods and Services Tax Act, 2017 (12 of 2017), and the proviso thereof, the Government of Odisha, on the recommendations of the Goods and Services Tax Council, in respect of the qualification of the officers of Odisha Finance Service cadre for appointment as a Technical Member (State) in the State Benches of Goods and Services Tax Appellate Tribunal, do hereby, relaxes the qualification from the requirement of "completion of twenty-five years of service in Group A, or equivalent" as per proviso to clause (d) of sub-section (1) of Section 110 of Central Goods and Services Tax Act, 2017 to **"completion of fifteen years of service in Group A, or equivalent subject to overall twenty-five years of service in the Government, as Gazetted Officer"** for a period of ten years from the date of publication of this notification in the *Odisha gazette*.

2. All other conditions as contained in clause (d) of sub-section (1) of Section 110 of Central Goods and Services Tax Act, 2017 shall also apply.

[No.24611—FIN-CT1-TAX-0015/2023]

By Order of the Governor

PRIYABRAT MISHRA

Under Secretary to Government